NEW JERSEY STATE BOARD OF ACCOUNTANCY

September 20, 2007

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STATE OF NEW JERSEY
DEPARTMENT OF LAW & PUBLIC SAFETY
DIVISION OF CONSUMER AFFAIRS
STATE BOARD OF ACCOUNTANCY

IN THE MATTER OF THE LICENSE OF

Administrative Action

STEVEN SIEGEL, C.P.A.

CONSENT ORDER

UNLICENSED TO PRACTICE ACCOUNTANCY: IN THE STATE OF NEW JERSEY:

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This matter was opened to the New Jersey State Board of Accountancy upon the receipt of a consumer complaint that revealed respondent has been unlawfully holding out as a certified public accountant in the unregistered firm of "Siegel and Gluckman, CPA, LLP.," in violation of N.J.S.A. 45:1-23.

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Respondent admitting to the aforementioned conduct, and the parties having agreed and consented to the resolution of this matter without the necessity of the Board of Accountancy seeking injunctive relief, fines and costs in the Superior Court of New Jersey, and respondent understanding the terms and impact of the within Order,

ACCORDINGLY, IT IS on this to day of AUSUST, 2007, ORDERED AND AGREED:

- 1. Respondent shall cease and desist holding himself out to the public as a certified public accountant, an accountant, or an auditor licensed in the State of New Jersey. He shall not use any stationery, rubber stamps, business cards, taped messages, or other representations indicating he is an accountant licensed in the State of New Jersey, nor shall he advertise as a firm of accountants or list himself or his firm Siegel and Gluckman, CPA, LLP, as certified public accountants. He shall take affirmative steps to remove such designations from all directories and provide the board with written proof of that action.
- 2. Respondent shall pay a \$10,000.00 civil penalty and costs of \$315.00 to the New Jersey State Board of Accountancy contemporaneously with the entry of this Order, by certified check or money order payable to the Treasurer, State of New Jersey.

NEW JERSEY STATE BOARD OF ACCOUNTANCY

John Tull

President

I have read the within Order and understand its terms. I agree to be bound by its terms and hereby consent to it being entered by the New Jersey Board of Accountancy.

Steven Siegel

Respondent